

Dos and Don'ts

Acts Discreditable

November 1, 2007

1. Do not refuse to give your original client records/documents back to the client because the client has not paid you.
2. Do not use vulgar or profane language with staff, clients, and members of the public.
3. Do not offer to provide services that you are not prepared to handle. During tax season, licensees find themselves overwhelmed, stressed out, physically ill and unable to meet the needs of clients because they took on more than they could handle.
4. Do not assume you can provide services as a CPA in another state using your Virginia CPA license until you check that state's requirements. Virginia is a no registration, no fee and no escape state but many other states require that you meet other requirements before entering their state to provide services as a CPA.
5. Do not solicit clients for your new business or firm prior to leaving your current employer. Discuss with your firm's management how you plan to notify clients that you are leaving the firm.
6. Do be courteous to clients at all times by responding to their requests for information, guidance, and current tax information. Clients expect to have their phone calls and emails returned and their questions answered promptly.
7. Do maintain the confidentiality that is required regarding your client and his personal information. You are responsible for the actions of your employees.
8. Do disclose all criminal convictions to the Board and if you employ individuals who are applying for a CPA license, advise them to do the same. The Board treats criminal convictions on an individual basis and a record of the Board's actions on criminal convictions is on file for review by the public.
9. Do file your own personal and business taxes by the deadline to the appropriate tax authorities each year.
10. Do abide by all the standards, regulations, and mandates of governing organizations like the SEC, PCAOB, IRS, U.S. Treasury Department, and others regulating the accounting profession.